

108TH CONGRESS  
1ST SESSION

# H. R. 118

To overrule *United States v. Fior D'Italia, Inc.*

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IN THE HOUSE OF REPRESENTATIVES

JANUARY 7, 2003

Mr. HEFLEY introduced the following bill; which was referred to the  
Committee on Ways and Means

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## A BILL

To overrule *United States v. Fior D'Italia, Inc.*

1       *Be it enacted by the Senate and House of Representa-*  
2   *tives of the United States of America in Congress assembled,*  
3   That the Internal Revenue Code of 1986 shall be applied  
4   without regard to *United States v. Fior D'Italia, Inc.*, de-  
5   cided by the Supreme Court of the United States on June  
6   17, 2002.

